

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 76

2007-08

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|-------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2006) | 19 | 15 | 34 | 0 | 34 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 21 | 10 | 31 | 0 | 31 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 20.0 | 12.5 | 32.5 (100%) | 0.0 (0%) | 32.5 |

| 12 Position | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | / | Actual FTE | = | Ratio X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|--------------------|-------------|-------------|-------------|---|------------|---|------------|---|---------|----------------|---|-------------------|------------------|
| A. TEACHERS | 1.2 (17:1) | 0.8 (16:1) | 0.0 (15:1) | = | 2.0 | / | 3.8 | = | .53 X | 168,512 | = | 89,311 | 0 |
| B. GUIDANCE | 0.1 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.1 | / | 0.0 | = | .10 X | 0 | = | 2,942 | 0 |
| C. LIBRARIANS | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| D. HEALTH | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 | = | 0 | 0 |
| E. EDUCATION TECHS | 0.2 (100:1) | 0.1 (100:1) | 0.0 (250:1) | = | 0.3 | / | 0.2 | = | 1.50 X | 2,510 | = | 3,765 | 0 |
| F. LIBRARY TECHS | 0.0 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.0 | / | 0.2 | = | .00 X | 3,452 | = | 0 | 0 |
| G. CLERICAL | 0.1 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = | 0.2 | / | 0.3 | = | .67 X | 7,353 | = | 4,927 | 0 |
| H. SCHOOL ADMIN. | 0.1 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.1 | / | 0.6 | = | .17 X | 37,421 | = | 6,362 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 1,073 | 0 |
| B. Supplies and Equipment | 311 | 430 | 10,108 | 0 |
| C. Professional Development | 52 | 52 | 1,690 | 0 |
| D. Instructional Leadership Support | 21 | 21 | 683 | 0 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 975 | 0 |
| F. System Administration/Support | 359 | 356 | 11,668 | 0 |
| G. Operations & Maintenance | 956 | 1,136 | 31,070 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 17,528 | 0 |
| B. Education & Library Technicians | 36.00% | 1,355 | 0 |
| C. Clerical | 29.00% | 1,429 | 0 |
| D. School Administrators | 14.00% | 891 | 0 |

| | | |
|--|--------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -6,479 | 0 |
| 16 Adjustment for Title I Revenues | -4,593 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 174,703 | 0 |
| 18 E.P.S. RATES | 5,375 | 6,019 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2004 | 27.0 | 20.0 | 47.0 | | |
| | OCTOBER 2004 | 34.0 | 18.0 | 52.0 | | |
| | APRIL 2005 | 33.0 | 17.0 | 50.0 | | |
| | OCTOBER 2005 | 33.0 | 17.0 | 50.0 | | |
| | APRIL 2006 | 34.0 | 17.0 | 51.0 | | |
| | OCTOBER 2006 | 31.0 | 13.0 | 44.0 | | |
| | | | | | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 32.5 + | 0.00 | X | 5,375.00 | = 174,687.50 |
| | 9-12 PUPILS | 15.0 + | 0.00 | X | 6,019.00 | = 90,285.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,019.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,375.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,019.00 | = 0.00 |
| | | | | | | |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .2258 | 7.3 | X .15 | X | 5,375.00 | = 5,885.63 |
| | 9-12 DISADVANTAGED @ .2258 | 3.4 | X .15 | X | 6,019.00 | = 3,069.69 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,375.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 6,019.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 32.5 | | X | 40.00 | = 1,300.00 |
| | 9-12 STUDENT ASSESSMENT | 15.0 | | X | 40.00 | = 600.00 |
| | K-8 TECHNOLOGY RESOURCES | 32.5 | | X | 87.00 | = 2,827.50 |
| | 9-12 TECHNOLOGY RESOURCES | 15.0 | | X | 265.00 | = 3,975.00 |
| | K-2 PUPILS | 13.0 | X .10 | X | 5,375.00 | = 6,987.50 |
| | | | | | | |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 29,531.53 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | | | | | | |
| | OPERATING ALLOCATION | | | | | 319,149.35 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 303,191.88 |
| | | | | | | |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 303,191.88 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 69,546.03 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 84,321.12 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 153,867.15 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 457,059.03 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2006-07 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 457,059.03 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|--------------|-----------------------|----------------------|------------------|--------------------|------------------|--------------------|---------|-------|
| SWANS ISLAND | 47.5 | 100.00% | 112,800,000 | 7.44 | 839,232.00 | 457,059.03 | 100.00% | 4.05M |
| TOTAL | 47.5 | | 112,800,000 | | 839,232.00 | 457,059.03 | 100.00% | 4.05M |

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------|--------------------|--------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 457,059.03 | 457,059.03 | 0.00 |
| 49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS | | 58,418.67- | 58,418.67 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 457,059.03 | 398,640.36 | 58,418.67 |
| 51 PLUS AUDIT ADJUSTMENTS | | | 0.00 |
| 52 LESS AUDIT ADJUSTMENTS | | | 0.00 |
| 53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | 0.00 |
| 54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | 0.00 |
| 55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | 0.00 |
| 56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | 0.00 |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 | | | 0.00 |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15% | | | 0.00 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 0.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 58,418.67 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 100.00% STATE SHARE % = 0.00% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 87.22% STATE SHARE % = 12.78% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 473,016.50 | | |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | MSE ADJ. LINE 49D | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|-------------------|------------------|--------------------|---------|-------|
| SWANS ISLAND | | 457,059.03 | 398,640.36 | 100.00% | 3.53 |
| TOTAL | | 457,059.03 | 398,640.36 | 100.00% | 3.53 |